## AMENDMENT TO THE CLAIMS:

This listing of claims will replace all prior versions of claims in the application:

## LISTING OF CLAIMS:

 (ORIGINAL) A process for manufacturing at least one of a pole structure and a coil structure for a magnetic head, comprising:

depositing a conductive layer,

depositing a photoresist layer on the conductive layer;

depositing a silicon dielectric layer on the photoresist layer;

masking the silicon dielectric layer,

etching at least one channel in the photoresist layer and the silicon dielectric layer; and

filling the at least one channel with a conductive material to define at least one of a coil structure, a pole tip structure or both;

wherein an aspect ratio of the at least one channel is at least about 7;

wherein a grain size of the conductive material is less than half of a smallest dimension of the at least one channel

(ORIGINAL) A process for manufacturing at least one of a pole structure and a coil structure for a magnetic head, comprising:

depositing a conductive layer,

depositing a photoresist layer on the conductive layer,

depositing a silicon dielectric layer on the photoresist layer;

masking the silicon dielectric layer,

etching at least one channel in the photoresist layer and the silicon dielectric layer, and

filling the at least one channel with a conductive material to define at least one of a coil structure and a pole tip structure.

- (ORIGINAL) The process as recited in claim 1, wherein the conductive layer includes Cu if a coil structure is being formed.
- (ORIGINAL) The process as recited in claim 1, wherein the conductive material includes Cu.
- (ORIGINAL) The process as recited in claim 1, wherein the silicon dielectric layer includes SiO2.
- (ORIGINAL) The process as recited in claim 1, wherein the etching includes reactive ion etching (RIE).
- (WITHDRAWN) The process as recited in claim 1, wherein the masking includes depositing another photoresist layer.
- (WITHDRAWN) The process as recited in claim 1, and further comprising removing the silicon dielectric layer.

- (WITHDRAWN) The process as recited in claim 1, and further comprising depositing an adhesion promoter layer between the silicon dielectric layer and the photoresist layer.
- (ORIGINAL) The process as recited in claim 1, wherein the conductive layer includes a magnetic material.
- (ORIGINAL) The process as recited in claim 1, wherein the conductive material includes a magnetic material.
- (ORIGINAL) The process as recited in claim 10, wherein the magnetic material is selected from the group consisting of NiFe, CoFe, and CoNiFe.
- (ORIGINAL) The process as recited in claim 1, wherein the coil structure includes a P2 pole tip structure.
- (CURRENTLY AMENDED) The process as recited in claim [[1]]2, wherein an
  aspect ratio of the at least one channel is at least 7.
- 15. (CURRENTLY AMENDED) The process as recited in claim [[1]]2, wherein a grain size of the conductive material is less than half of a smallest dimension of the at least one channel.

- (ORIGINAL) The process as recited in claim 15, wherein the grain size facilitates the depositing of the conductive material in the at least one channel.
- (ORIGINAL) The process as recited in claim 1, wherein the conductive layer includes an Si-containing material.
- 18. (ORIGINAL) A process for manufacturing a coil structure for a magnetic head, comprising:

depositing a conductive layer,

depositing a photoresist layer on the conductive layer;

depositing a silicon dielectric layer on the photoresist layer,

masking the silicon dielectric layer;

etching at least one channel in the photoresist layer and the silicon dielectric layer; and

filling the at least one channel with a conductive material to define a coil structure.

- (ORIGINAL) The process as recited in claim 18, wherein the coil structure includes a P2 pole tip structure.
- (WITHDRAWN) The coil structure formed by the process of claim 1.
- 21. (WITHDRAWN) The pole structure formed by the process of claim 1.

- 22. (WITHDRAWN) The coil structure formed by the process of claim 2.
- 23. (WITHDRAWN) The pole structure formed by the process of claim 2.
- 24. (WITHDRAWN) The coil structure formed by the process of claim 18.